

'Tis Humbly Proposed to the Honourable House of Commons, for Raising 368000 l. per An. in Lieu of the Duties on Glass-Wares, Tobacco-Pipes, and Stone and Earthen-Wares; and to supply the Want of about Six Hundred Thousand Pounds, by F A L L of the Wine Bill. Viz.

TO lay a Tax of 4 s. per Hundred on all Melted Fat, prepared for the Use and Make of Tallow-Candles and Soap, which will Raise the above said Sum; when considered, That in *England, Wales, and Berwick*, by Computation, the number of Houses, (besides Colleges, Hospitals, and Cottages) are more then — — — 1300000.

Then admitting, each House use Two Pound of Tallow Candles per Week; few using less, but many considerably more, as Taverns, Inns, Ordinaries, and other publick Houses; as also Houles of Artificers, Manufacturies, &c.) makes 104 l. of Candles Yearly to each House, which in all, makes Yearly Consumed

Hundred Weight
of Fat.

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And it may reasonably be supposed, the like quantity may be Yearly Expended in our Merchants Snips, Merchant Strangers, Coasters, Small Craft, Katches, Colliers, Hoys, Barges, Dock-yards, Tallowing of Ships, Vessels, Boats, &c. also at times of publick Rejoicings, great Festivals, and Illuminations,

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All which, at 4 s. per Hundred, makes 368000 l. per Ann. besides what Fat is yearly Expended in Make of Soap.

That the said 4 s. per Hundred be laid upon all Foreign Melted Fat, to be paid by the Importer.

This moderate Tax on Melted Fat, cannot be Grievous or Burthen-some to either Buyer or Seller, but be easie to the Subject, and readily Collected, by finding the same at the Melters, Tallow-Chandlers, and Soap-Boilers.

Note, That the Scotch, by their cunning, have Enacted, That all Goods, Wares, and Merchandises, of the Growth or Make of the *East-Indies*, shall be Imported Custom-free.

For which Reason, 'tis humbly submitted, if a Duty of 10 l. per Cent. may not be laid upon those Goods when Imported at *London*, or other Places in *England, Wales, and Berwick*; as also the Wares and Merchandises, being the Growth of their own Country, which may bring the Crown above 100000 l. per Ann. and be Perpetual.

Proposed, and humbly Presented, by

April the 6. 1697.

Charles Palmer.